45

Previous references

Mupl 335-13 1-5

1914-15

(Municipal)

File No 119-14

Serial Nos 1

Later references

Mupl 119-14 ch 2-4 B Sept 1915

Preserve.

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for August 1914

SUBJECT

Municipal Councils and Dy. Comrs authorised to sanction refunds of Land Revenues

Ckl to the Comptroller Mysore Govt Dy Comrs of Distts & Presidents of the Mupl Council of Bangalore & Mysore No 1310-20 Dy 3/8/14 Empowers Mupl Councils to sanction funds of Land Revenues in the case of Regulation municipalities & the Dy Comrs in the case of non Regulation ones

Krishnaiyer 24/9/14

G R S 58

GPB—4 000—4 7 11

GRS 11] 1913

GENERAL AND REVENUE SECRETARIAT

(Ind)

NOTES

File No 49-14

FILE HEADING

Power to sanction refunds of Ind revenues

From

No	Dated	Received

Diary No	Enclos	Spare Copies	Serial No

BRIEF ABSTRACT OF LETTER

NOTES AND ORDERS

Z

In Ind file 335-13 the asst Secretary has been pleased to draw that the general queries relating to the competency of the Ind govt to sanction refunds maybe separa

NOTES—First Sheet

GPB—o5 000—15 C 12

General and Revenue Secretariat

File No [illegible] of 1914

Serial No

dealt with.

2 In the case referred to, the Bangalore Council were advised to refund license fee received from Messrs Shaw Wallace & Co on the ground that their petroleum depot was outside the jurisdiction of the Bangalore city. But as it appears a license fee had also been paid to the C & M Station authorities the President forwarded a refund bill for the amount because it was however sanctioned on account of its urgency

16/5/14

3 Refunds of the several kinds of revenue are generally regulated by the provisions of the Civil Account Code & the Treasury manual (articles 99-109 of the C & C & chapter VII of the Treasury manual) In cases of revenue brought under anganam which bills are sometimes brought there with regard to refund of the sale proceeds of stray cattle, if the amount has been charged for

NOTE—Contn sheet

G R S 12]

General and Revenue Secretariat

Mul File No. 49 of 1914.

Serial No.

the deposit head to the proper revenue head — the S 7 & Mul Accounts refund bills are sanctioned by Govt

4. Rules 4 to 8 of the rules framed by the Bangalore city Mul Council under sec 46 of the Mysore Mul Reg. Rule 89 of the Mul Account Manual seem to contemplate the competency of the Mul council to sanction refunds of taxes & refund bills are still being received for sanction by Govt & approved a clear general order may be issued empowering Mul Councils to sanction refunds of taxes without reference to Govt

5 The file may be referred unofficially to the Comptroller for favour of opinion

6 Submitted for orders

TJ 61
16/5/14

Dy Secy 4/

Asst
19/5

283 Dy 21-5-14

CONTROLLER'S OFFICE
CIVIL BRANCH
22 MAY 1914
BANGALORE
MYSORE GOVT.

7 Forwarded to the Comptroller Mysore Govt for favour of opinion

By order

20/5/14

NOTE—Contn sheet 5/14

D 1466

GPB 60,000—7.11.14

A.C.—L.A.D

FOR A NOTE

[No. P. S. 12]

General and Revenue Secretariat

File No 19 of 1914.

Serial No

8 Under the existing practice refunds of all items credited as revenue are being made generally after obtaining sanction of Government. It is only in respect of Octroi refunds that the Municipal Councils are not soliciting the orders of Government. Even under the new bye-laws recently sanctioned for the Bangalore and Mysore City Municipalities power is not expressly taken by the Municipal Councils to sanction refunds of items credited as revenue except in certain cases, e.g. refunds of octroi, house tax and vehicle tax. There is no objection to the issue of a general order as proposed in the Secretariat note empowering Municipal Councils to sanction refunds of revenue in all cases without reference to Government. Possession of such a power by the Municipal Council is contemplated in the new Municipal Account Manual recently sanctioned by Government Vide rule 89. The Municipal Councils should frame clear rules defining the circumstances under which claims to refund may be made or will be entertained by them.

9 2. In this connection it is a point for consideration why a similar power should not be given to District Boards. Under rule 137 of the Local Board Rules sanction of Government is required for refunds of items credited as revenue

NOTE.—Contn sheet.

GPE—60 000—7 11 14

and

3 R S 12]

General and Revenue Secretariat | File No. 115 of 1914

Serial No

IV 3215 115

and such sanction is solicited and obtained even in respect of sale proceeds of impounded cattle sold, when the claim for refund is preferred after the amount originally placed in deposit for 3 months is adjusted by transfer to a revenue head.

If approved Rule 137 of the above rules may be exempted

3 Of course when sanctioning refunds the (10) Municipal Councils and District Boards should satisfy themselves that the President (or Vice President) has certified that the original credit is traceable in the accounts, that the claim is in order and that before making payment of the amount sanctioned the fact of refund is noted against the original item of credit to guard against a double claim.

A 33387 24-5-14

Comptroller

2/5

Note—Contn sheet.

GPE—65 000—'7-6-12.

B.M. S. 12]

General and Revenue Secretariat | 2nd File No. 149 of 1914.

Serial No.

11) With regard to endeavouring the Board's necessary action is now taken in the L D section to amend the L D rules —

12) Before ~~correspondence~~ the 2nd Commrs can sanction refunds of 2nd revenue warrants reference to Govt of India is necessary to see whether they frame clear rules on the subject as suggested by the Comptroller in para of the unstpd note

13) It appeared a general order may be issued to have effect in a Ref 2nd after the 2nd Commrs have framed the necessary rules

14) Subject for orders

TLS 61
1/6/14
BLC

1) Draft Suitably

2) It will be desirable to prescribe model rules for adoption by Govts

15) Draft submitted

Bn
3/6

It appears the Comptroller may be requested to submit a set of draft rules

TLS 61
10/6/14
BLC

16) The draft may be approved

17/7/14

NOTE—Contn sheet.

GPB—60,000—7 11 13

General and Revenue Secretariat

File No. 49 of 1914

Serial No.

18 In the case of municipal Councils governed by the Regn, the delegation of power to sanction refunds is made contingent on the framing of suitable rules

19 In the case of municipalities the power is delegated to Dy Comrs Thus with numerous correspondence considerably, and

The Comptroller supports the proposal

Yogananthan 18/7

2 Dy Secy)

21)

Draft a rule may be app

B 20/7/14

2nd member Dewan

22) may be approved

21/7 Well done 22/7

23/7) Hm

406/237/14

23) Draft approved by Dewan 30/7/14

Done 31/7

24) Issue draft Hm 31/7

NOTE—Contn sheet.

GPS—60,000—7 11 15

G R. S 12]

General and Revenue Secretariat — Ind File No. 49 of 1914.

Serial No

3) To the Comptroller Supdy not
Courts &c & Rundells of
Ind Council of India Supdy No 1310-20 Ind (4-14)-1
3 8 14 Empowers the Ind Council
to sanction refunds of Ind
revenues in the case of Regulation
provinces & the G of Cons
in the case of non-regulation
provinces

NOTE—Contra sheet.

GPB—60,000—7 11 18

1914-15 1

Government of the
Progress thereof
of Mysore.

Local Fund and
Sanitary
(Municipal)

Proceedings

of

No. 1310-20
dated 119-14)-1

Empowers Municipal Councils & District Councils to sanction refunds of municipal revenue in Regn. & non Regn. Districts respectively

Empowers Municipal Councils constituted under the Municipal Regn to sanction refunds of Municipal revenues ~~in the case of Regulation Municipalities~~ and by Commrs. in the case of non-regulation municipalities

Letter to Sanction refunds of

RS 251

File No

Serial No

Diary No of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT

READ—

the 19

Date of issue

Signed by

ORDER—No 1310-20

SUBJECT

have any such arrangement to be transferred in the case of a municipality formed by the amalgamation of two municipal Councils concerned shall be placed to the credit of such municipal Councils to such extent of municipal revenue without to such rule as may be framed under s 46(c) of the Local Govt Act defining the conditions under which refunds will be allowed The Commissioner is required to prepare a list of such claims as the subject of such rules and submit them to the Secretary of the Municipal Councils concerned and submit them for final approval of Govt with their opinion

2 In the case of a municipality not formed by the amalgamation

G R S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

Upon the By Laws and
be authorized to sanction
such refund

Will
2/7
Fund

Offg Secy to Govt
3.7.14
Re

The Collector of Land
Revenue, Dharwar
The Personal Assistant to the
Municipal Council of Bangalore
& Bijapur

Owners Copies

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 3rd August 1914

No 1310 20—ML 119 14 1, DATED BANGALORE, 3RD AUGUST 1914

ORDER —According to the existing practice all refunds of items credited as Municipal Revenue, with the exception of Octroi, require the previous sanction of Government As these powers may with advantage be transferred in the case of Municipalities governed by the Municipal Regulation to the Municipal Councils concerned, Government are pleased to empower Municipal Councils to sanction refunds of Municipal Revenues subject to such rules as may be framed under Section 46 (1) of the Municipal Regulation, defining the conditions under which refunds will be allowed The Comptroller is requested to prepare a set of suitable rules on the subject, circulate them to the Presidents of the Municipal Councils concerned and submit them for final approval of Government with their opinions

2 In the case of Minor Municipalities not governed by the Municipal Regulation, the Deputy Commissioners will be authorized to sanction such refunds

D M NARASINGA RAO,
Offg Secy to Govt, Gen & Rev Depts

To—The Comptroller Mysore Government
The Deputy Commissioners of Districts
The Presidents of the Municipal Councils of Bangalore and Mysore

Exd —C R

1914-15

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(MUNICIPAL)

PROCEEDINGS

Dated 3rd August 1914

No 1310 20
MI 119-14-1

Empowers Municipal Councils and Deputy Commissioners to sanction refunds of Municipal Revenue in Regulation and non-regulation Municipalities, respectively